IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO. 95 OF 2002

The Commissioner of Income-tax,
Mumbai. ... Appellant.

V/s.

Gurudutt Films Pvt.Ltd. ... Respondent.

Ashok Kotangale for the appellant.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant.

2. In the above application, the total income assessed itself is Rs.1,67,590/-. Therefore, the tax effect involved would be much less than the amount prescribed in Circular F.No.279/126/98-ITJ dated 27th March 2000 issued by Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), Government of India. In view thereof, we are not inclined to entertain this application. Application is, therefore, rejected..

(V.C.DAGA J.) **(DR.S.RADHAKRISHNAN, J.)**